



THE CITY OF SAN DIEGO  
M E M O R A N D U M

DATE: September 20, 2011

TO: Members of the Audit Committee

FROM: Ken Whitfield, City Comptroller *Ken Whitfield*  
Creighton Papier, Director of Financial Reporting *Creighton Papier*

SUBJECT: Responses to Audit Committee Questions Regarding the CAFR for the Fiscal Year Ended June 30, 2010

---

This memorandum responds to the questions asked by the Audit Committee in regards to the Fiscal Year 2010 CAFR.

1. Do you believe the financial statements fairly present the government's net assets and activities in accordance with generally accepted accounting principles (GAAP) or some other acceptable comprehensive basis of accounting?

Yes

2. To the best of your knowledge, was the audit performed in accordance with generally accepted auditing standards (GAAS standards) or generally accepted government auditing standards (GAGAS standards)? If not, why?

Yes

3. Do the financial statements contain deviations from generally accepted accounting principles (GAAP)? If so, why?

No

4. Were there any significant accounting adjustments affecting the financial statements (prior year as well as current year)?

All significant adjustments were disclosed in the management representation letter.

5. Are you satisfied that an appropriate audit was performed by the independent auditors?

Yes

6. Is there any activity at any level within the government that you consider to be a significant violation of laws, regulations, contracts or grants, or significant departures from GAAP other than those already identified?

No

7. Are there any questions we have not asked that should have been asked? If so, what are those questions?

No

Ken Whitfield  
City Comptroller

KW:cp

cc: Honorable Mayor Jerry Sanders  
Jay Goldstone, Chief Operating Officer  
Mary Lewis, Chief Financial Officer